

**Town of Groton
Board of Assessment Appeals
October 1, 2013 Grand List
March 12, 2014 Session Minutes**

The Board of Assessment Appeals met on Wednesday, March 12, 2014 at the Groton Town Hall. Members in attendance were Chairman Charles Stevens and alternates Paul Duarte and Deborah Monteiro. The meeting was called to order at 3:00 p.m. by the chairman. The board will sit for appeals on the October 1, 2013 Grand List and the October 1, 2012 Supplemental Motor Vehicle Grand List.

Property Owner: Aagna Hospitality, LLC
Property Location: 99 Gold Star Highway; PIN 168916748863
Board Decision March 22, 2014: Although the property sold in 2013 the boards' decision is that the value assigned as of the date of the October 1, 2011 revaluation was correct and appropriate. Duarte made a motion for no change and was seconded by Stevens. The motion passed with a unanimous vote. Voting members were both present at the hearing and the deliberation which constitutes a quorum of the board.
R2013 Acct#300099 Orig. Assmt: \$2,846,970
Mailed date: March 25, 2014

Property Owner: Henk LLC
Property Location: 84 Route 27; PIN 271015641416
Board Decision March 22, 2014: The board reviewed the information and testimony provided by the appellant. The board noted that the property was valued based on the cost approach versus the income approach and that even if the use as represented by the owner differs from the use as noted by the town, making these changes would result in no change in value. Stevens made a motion for no change and was seconded by Duarte. The motion passed with a unanimous vote. Voting members were both present at the hearing and the deliberation which constitutes a quorum of the board.
R2013 Acct# 305019 Orig. Assmt: \$331,793
Mailed date: March 25, 2014

Property Owner: Kathleen Armstrong
Personal Property: DBA In Town
Board Decision March 22, 2014: Based on the information provided by the applicant the business was operating as of the assessment date of October 1, 2013. Use of her personal computer constitutes business use as well as utilization of residence furnishings for partial business use. The personal property declaration should have been submitted. In the absence of the submitted declaration the value assigned by the town including the 25% penalty still stands. Stevens made a motion for no change and was seconded by Duarte. The motion passed with a unanimous vote. Voting members were both present at the hearing and the deliberation which constitutes a quorum of the board.
P2013 Acct# 223040 Orig. Assmt: \$3,540
Mailed Date: March 25, 2014

Property Owner: Dennis Billias
 Property Location: 0 Sacred Heart Drive; PIN 168807578995
 Board Decision March 22, 2014: Stevens made a motion to apply a -25% land influence factor based on the lack of deeded access to the lot and that the parcel is currently land locked; both of which limit the development potential and marketability. The motion was seconded by Duarte and passed with a unanimous vote. Voting members were both present at the hearing and the deliberation which constitutes a quorum of the board.
 R2013 Acct#301049 Orig. Assmt: \$38,220 Adj. Assmt: \$28,700
 Mailed date: March 25, 2014

Property Owner: Factory Square LLC
 Property Location: 12 Water Street, PIN 261918305500
 Board Decision March 22, 2014: While the board is very sympathetic of the circumstances to the attempted filing of the income and expense form, in the absence of an enabling local ordinance, the board lacks the authority to remove or alter the 10% penalty. Stevens made a motion for no change and was seconded by Duarte. The motion passed with a unanimous vote. Voting members were both present at the hearing and the deliberation which constitutes a quorum of the board
 R2013 Acct#303517 Orig. Assmt: \$4,557,399
 Mailed date: March 25, 2014

Property Owner: Frances Goodman
 Personal Property: DBA Money-O
 Board Decision March 22, 2014: The applicant partially completed the declaration statement on the front of the form, however did not note whether she sold, terminated or moved the business. She declared in 2012, but not in 2013. In the absence of documentary evidence regarding the acquisition or disposal of personal property, or proof of sale of the business, Stevens made a motion for no change. The motion was seconded by Duarte and the motion passed with a unanimous vote. Voting members were both present at the hearing and the deliberation which constitutes a quorum of the board.
 P2013 Acct# 298276 Orig. Assmt: \$900
 Mailed Date: March 25, 2014

4:30 - John Parfitt joined the meeting.

Property Owner: Charles Pratt & Adrienne Schafhauser Pratt
 Property Location: 1288 River Road; PIN 271015631995
 Board Decision March 22, 2014: The purchase price of the property in 2012 from a relocation company is not indicative of market value and the board feels the value established by the town in 2011 was appropriate. Parfitt made a motion for no change and was seconded by Duarte. The motion passed with a unanimous vote.
 R2013 Acct#308978 Orig. Assmt: \$307,160
 Mailed date: March 25, 2014

Property Owner: Tina Haley
 Property Location: 17 Water Street, Unit #3; PIN 261918306046
 Board Decision March 26, 2014: The board reviewed the evidence and testimony provided by the appellant as well as the values of comparable properties. The board feels that the value assigned as of October 1, 2011 is appropriate. Parfitt made a motion for no change and was seconded by Duarte. Duarte was seated in Mitchell's position for the vote as Mitchell was not present at the hearing.
 R2013 Acct#304747 Orig. Assmt: \$997,360
 Mailed date: March 27, 2014

Property Owner: Paris Keena; Agent: Peter DeBiasi
 Property Location: 0 Riverview Avenue; PIN 260708997497
 Board Decision March 22, 2014: The lot is unique among its neighbors both for its small lot size and shallow water depths. The board notes that the parcel appears only suitable to park a vehicle. Parfitt made a motion to increase the negative influence factor from 90% to 98%. The motion was seconded by Duarte and the motion passed with a unanimous vote.
 R2013 Acct#305867 Orig. Assmt: \$68,110 Adj. Assmt: \$13,650
 Mailed date: March 25, 2014

Property Owner: Susan Levesque
 Property Location: 175 Thames Street; PIN 168918217840
 Board Decision March 22, 2014: State law requires the income and expense form to be filed no later than June 1. The board of assessment appeals is only allowed to adjust or remove the penalty if there was a local ordinance in place. Since Groton does not have such a local ordinance the board does not have the authority to remove the penalty. Stevens made a motion for no change and was seconded by Parfitt. The motion passed with a unanimous vote.
 R2013 Acct#306532 Orig. Assmt: \$154,000
 Mailed date: March 25, 2014

Recess 5:30 p.m. to 6:05 p.m.

Property Owner: Robert Menard
 Property Location: 661 Shennecossett Road; PIN 168820916018
 Board Decision March 26, 2014: The board reviewed the testimony presented by the appellant. Duarte made a motion for no change and was seconded by Parfitt. The motion passed with a unanimous vote.
 R2013 Acct#307382 Orig. Assmt: \$229,740
 Mailed date: March 27, 2014

6:13 p.m John Parfitt stepped out of his role on the board to present his appeal.

Property Owner: John W. Parfitt & Dana Parfitt
 Property Location: 32 St. Paul Court; PIN 169808775544
 Board Decision March 26, 2014: As sympathetic as the board is in regard to the appellants situation, the board is not certain that the conditions described existed on October 1, 2011. The board also notes that it is a condition that could be remedied. Stevens made a motion for no change and was seconded by Duarte. The motion passed with a unanimous vote.
 R2013 Acct#308485 Orig. Assmt: \$93,450
 Mailed date: March 27, 2014

6:21 p.m. John Parfitt stepped back into his role on the board.

Property Owner: Edward Moukawsher
 Personal Property: DBA Attorney Edward Moukawsher
 Board Decision March 22, 2014: The board noted that the appellant has had a long history of not filing the personal property declaration and that the form he submitted at the hearing does not contain any substantiating documents as required. The board therefore feels that the allegations he made were not substantiated. Stevens made a motion for no change and was seconded by Parfitt. The motion passed with a unanimous vote. Voting members were both present at the hearing and the deliberation which constitutes a quorum of the board
 P2013 Acct# 222800 Orig. Assmt: \$8,640
 Mailed Date: March 25, 2014

Mr. Stevens left the board and made Mr. Parfitt acting chairman.

Property Owner: Charles Rogers
 Property Location: 205 Shewville Road; PIN 271010453495
 Board Decision March 22, 2014: Parfitt made a motion for no change and was seconded by Duarte. The motion passed with a unanimous vote. Voting members were both present at the hearing and the deliberation which constitutes a quorum of the board
 R2013 Acct# 309473 Orig. Assmt: \$674,170
 Mailed date: March 25, 2014

A motion for adjournment was made by Monteiro at 6:55 p.m. and was seconded by Duarte. The motion passed with a unanimous vote.

These minutes were approved as written on March 26, 2014. The motion was made by Mitchell, seconded by Parfitt, motion passed with a unanimous vote.

Respectfully submitted,

Fauna Eller
 Asst. Assessor
 Clerk to board